

**STATE OF VERMONT**  
**SECRETARY OF STATE**  
**OFFICE OF PROFESSIONAL REGULATION**  
**BOARD OF PUBLIC ACCOUNTANCY**

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**Policy on Conflict of State and Federal Laws in Respect to Marijuana**

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The Board construes statutes and rules governing the practice of public accountancy in a manner consistent with the letter and intent of other State policy. It shall not be a basis for license discipline or denial that a licensee provided or offered to provide professional services to a client engaged in marijuana-related commerce in a manner lawful in the state of transaction. Licensees electing to provide professional services to clients engaged in marijuana-related commerce will be held to the professional standards, laws, and rules applicable to all licensees.

Adopted: 2019-12-10